



General Assembly

January Session, 2009

Proposed Bill No. 6196

LCO No. 1054

Referred to Committee on Planning and Development

Introduced by:
REP. GRAZIANI, 57th Dist.

**AN ACT CONCERNING WAIVER OF INTEREST ON PROPERTY
TAXES WHERE THERE IS A SPECIAL HARDSHIP.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That the general statutes be amended to authorize towns to adopt
- 2 an ordinance that waives or freezes the accrued interest on property
- 3 taxes in the case of special hardship to the taxpayer, provided (1) taxes
- 4 owed exceed the value of the property, and (2) the taxpayer has a
- 5 history of good-faith attempts to pay taxes and interest and that the
- 6 general statutes be further amended to provide that any such
- 7 ordinance may have provisions regarding debt-to-income ratio,
- 8 medical condition or status as a veteran of the armed forces.

Statement of Purpose:

To permit towns to grant hardship waivers for accrued property tax interest, based on certain conditions.